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RIGHT TO INFORMATION

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THE TELANGANA GAZETTE

PART - I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 227-C] **HYDERABAD, MONDAY, JULY 15, 2024.**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

SPECIAL PROCEDURE FOR TAXABLE PERSONS WHO COULD NOT FILE AN APPEAL AGAINST THE ORDER PASSED BY THE PROPER OFFICER ON OR BEFORE THE 31st DAY OF MARCH, 2023.

[G.O.Ms.No.62, Revenue (CT-II), 15th July, 2024.]

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March, 2023 under Section 73 or 74 of the said Act (hereinafter referred to as the said order), within the time period specified in sub-section (1) of Section 107 read with sub-section (4) of Section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in Section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with sub-section (1) of Section 107 of the said Act, on or before 31st day of January, 2024:

Provided that an appeal against the said order filed in accordance with the provisions of Section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

No appeal shall be filed under this notification, unless the appellant has paid-

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to twelve and a half percent, of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty percent should have been paid by debiting from the Electronic Cash Ledger.

No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub-section (1) of Section 107 of the said Act.

No appeal under this notification shall be admissible in respect of a demand not involving tax

The provisions of Chapter XIII of the Central Goods and Service Tax Rules, 2017 (Act No. 12 of 2017), shall mutatis mutandis, apply to an appeal filed under this notification.

S.A.M. RIZVI ,
Principal Secretary to Government.

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